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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF:

Naotaka TSUNODA

SERIAL NO: 10/560,892

GROUP: 2615

FILED:

April 26, 2006

EXAMINER:

FOR:

HEADPHONE DEVICE

LETTER

Mail Stop DD Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Submitted herewith are a Japanese Office Action and English translations of references JP 11-331972 and JP 10-32892 for the Examiner's consideration. The references cited in the Office Action were previously filed without English translations on December 16, 2005.

Respectfully Submitted,

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